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<u>REMARKS</u>

By the present amendment, claim 1 has been amended to recite that the polarizing layer is formed by coating and has a thickness of not larger than 5 μm, and the birefringent layer is laminated by coating and has a thickness of not larger than 50 μm. Support for the amendments is found in the original application, in particular in paragraphs [0009] and [0045]-[0046]. Further, claims 13-24 have been canceled.

Claims 1-12 and 25-26 are pending in the present application. Claims 1 and 25 are the only independent claims.

In the Office Action, claims 14-18 and 20-26 are rejected under 35 U.S.C. 102(e) as anticipated by US 6,342,934 to Kameyama et al. (Kameyama), and claims 13 and 19 are rejected under 35 U.S.C. 103(a) as obvious over Kameyama in view of US 6,049,428 to Khan et al. (Khan).

As a preliminary, withdrawal of the finality of the Office Action is respectfully requested. It is submitted that at least the rejection of claims 14-18 is a new rejection, since Kameyama was cited in the previous Office Action only against claims 1 and 9; while at least claims 4-6, 8, and 10 as present at the time of the previous Office Action were identical to claims 14-18 as present at the time of this Office Action, except that claims 14-18 were rewritten in independent form without changing their scope by incorporating therein the subject matter of claim 1.

Reference is made to MPEP 706.07(a), which states that a final action is improper "where the examiner introduces a new ground of rejection that is neither necessitated by applicant's amendment of the claims nor based on information submitted in an information disclosure statement filed [after the first Office Action]." It is submitted that at least the rejection of claims 14-18 over Kameyama could have been made with respect to claims 4-6, 8, and 10 in the previous

Office Action. Accordingly, a first rejection of claims 14-18 over Kameyama in this Office Action deprives the applicants of a fair opportunity to respond to the rejection.

In view of the above, it is submitted that the finality of this Office Action should be withdrawn.

Further, reconsideration and withdrawal of the rejections is respectfully requested.

Kameyama discloses a lamination of optical films prepared independently and assembled by using adhesive layers between the two optical films.

In contrast, the present inventors have discovered that, by providing a polarizing layer formed by coating and a birefringent layer laminated on said polarizing layer by coating, as recited in present claim 1, it is possible to limit the thickness of these layers, as also recited in present claim 1. An advantage of this feature is that forming these layers by coating with a reduced thickness makes it possible to limit the overall thickness of the optical devices, and in particular, to avoid additional adhesive layers. This feature of the presently claimed invention and its advantages are not taught or suggested in Kameyama and Kahn, and therefore, present claims 1-12 are not obvious over Kameyama and Kahn taken alone or in any combination.

Further, with respect to claims 25-26, it is submitted that the term "coated directly" has a structural meaning in particular in that it requires the coated layer to be located directly on the other layer. This feature is not taught or suggested in Kameyama where the optical layers are adhered through an adhesive layer, and Kahn does not remedy this deficiency of Kameyama. Therefore, present claims 25-26 are not obvious over Kameyama and Kahn taken alone or in any combination.

In view of the above, it is submitted that the rejections should be withdrawn.

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Next, in the Office Action, claims 1, 3-12, 14-18 and 20-26 are rejected under 35 U.S.C. 103(a) as obvious over JP 11-231130 (JP'130) in view of US 4,229,498 to Suzuki et al. (Suzuki), and claims 2, 13 and 19 are rejected under 35 U.S.C. 103(a) as obvious over JP'130 in view of Suzuki and further in view of Khan.

Reconsideration and withdrawal of the rejections is respectfully requested. Like Kameyama, JP'130 discloses optical layers that are formed independently and adhered to each other through adhesive layers (see JP'130 at paragraphs [0068]-[0073]). Thus, the deficiencies of JP'130 correspond to the deficiencies of Kameyama as discussed above. Further, Suzuki and Kahn fail to remedy these deficiencies of JP'130. Accordingly, the present claims are not obvious over JP'130, Suzuki and Kahn taken alone or in any combination.

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

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In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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